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TAXATION—TRANSFER TAX—CORPORATE STOCK.—IN RE COOLEY'S ESTATE, 78 N. E. (N. Y.) 939. A Massachusetts and a New York corporation combined and incorporated under the laws of both states with a single issue of stock, one-sixth of the property being in New York. *Held*, that the tax imposed by the New York statute upon the transfer by will of such stock as personal property of a non-resident decedent is to be assessed upon the basis of the location of the property. *Werner & Chase, JJ., dissenting.*

The transfer tax is not a property tax, *In re Wolfe's Estate*, Section 9 App. Div. (N. Y.) 349; it is an excise or duty on the privilege of succession, *Cooley on Constitutional Limitations*, page 708; *State of Missouri ex rel. Garth v. Switzler*, 40 L. R. 9 (Mo.) 280. As such privilege, it is the creation of the civil or municipal law, *Strode v. Com.*, 52 Pa. 181; and, as applied in the main case, is denied at common law, *Union Bank v. State*, 9 Yerg. (Tenn.) 490. The incorporating state may then give shares of stock a special *situs* for taxation purposes. *Cooley on Taxation* (2nd ed.), p. 23; *Tappan v. Merchant's Nat. Bank*, 19 Wall. (U. S.) 490; though by the general rule personalty follows the domicile of the owner. *Thompson v. Advocate Gen.* 12 Clark & F. 1; *Story on Conflict of Laws*, Section 481, *et seq.*; *In re Romaine's Estate*, 127 N. Y. 80. As in the main case, the amount of the tax may be fixed by referring to the value of the property passing, *Plummer v. Coler*, 178 U. S. 115; but a tax upon the entire amount could not be objected to on constitutional grounds, *Blackstone v. Miller*, 188 U. S. 189. That such a tax should be reasonable is enforced on the grounds of natural justice and the spirit of the Constitution. *Tyson v. State*, 28 Md. 577; *Minot v. Winthrop*, 162 Mass. 113. This seems to be the real reason for the equitable doctrine of the main case in avoiding double taxation. SEE COMMENT, *supra*.

TELEGRAPH COMPANIES—DELAY IN TRANSMITTING MESSAGES—DAMAGES. LUCAS V. WESTERN UNION TELEGRAPH COMPANY, 109 N. W. 191 (IA.).—*Held*, that if because of unreasonable delay in the acceptance, a contract was not completed, then it was for the jury to say whether the defendant was negligent in transmitting the message, and owing to this the plaintiff lost the benefit of entering into the contract. SEE COMMENT.

TORTS—ELECTRICITY—DUTY OF ELECTRIC LIGHT COMPANY, 100 N. Y. SUPP. 539.—*Held*, that an electric light company owed to a licensee or trespasser on its poles no duty to keep its wires properly insulated and one standing in either relation to it must be held to the exercise of reasonable care.

Care in the case of persons using a highly destructive agency means more than mere mechanical skill; it includes circumspection and foresight with regard to reasonably probable contingencies. *Anderson v. Jersey City Electric Light Co.*, 43 Atl. 654 (N. J.). However, those who employ in the prosecution of their business a highly dangerous agency such as electricity are bound to exercise such precaution to prevent injury to others as emergency would reasonably seem to require. *Atlanta Consol. Street R. Co. v. Owings*, 97 Ga. 663; *Joyce on Electric Law*, par. 664. In *Newark Electric Light & Power Co. v. Gordon*, 39 U. S. App. 416, a distinction is made between a trespasser and a licensee, holding that an electric light company is not bound to keep the insulation of his wires upon a pole in good condition as against a mere trespasser who intrudes upon such pole, but in maintaining wires upon same pole with other companies is bound to use due care in insu-

lating such wires. One doctrine goes so far as to hold that the only way to prevent accident where deadly electricity is used is to have perfect protection at those points where people are liable to come into contact with it, on the ground that as electricity cannot be seen and is silent and deadly, those who manufacture and use it for private advantage must do so at their own peril. *Overall v. Louisville Electric Light Co.*, 47 S. W. 442 (Ky.).

TORTS—RAILROADS—INJURIES TO LICENSEE—HAYMAN v. PHILADELPHIA & R. RY. CO., 63 ATL. 967 (PA.).—Plaintiff, an employee of a locomotive works, was engaged in loading an engine on defendant's cars. While walking on the track back to the works, he was struck by the engine. *Held*, that this is within act of 1868 (P. L. 58), Section 1, providing that when any person shall sustain personal injury or loss of life while lawfully engaged or employed about the premises of a railroad company, of which he is not an employee, the right of action shall be the same as if such person were an employee, but this section shall not apply to passengers. The place of plaintiff's injury was in the premises of the defendant and plaintiff must be considered a quasi employee at the time of the accident. *Mestrezat, Potter and Elkin, JJ., dissenting.*

Whether or not the object of the person injured was one in which the owner of the premises was interested, is of decisive importance in determining whether the party was a licensee merely or was invited. *Larmore v. Crown Point Iron Co.*, 101 N. Y. 391. When persons engage in a business directly connected with a railroad, they are discharging the duties of employees and are to be regarded as such. *Richter v. Penn. Co.*, 104 Pa. 513. But a servant who leaves work assigned him in a place of safety and voluntarily places himself in a dangerous position, where he is hurt, has no right of action against his employer. *Knox v. Pioneer Coal Co.*, 90 Tenn. 546. A servant may be in the service of two masters, who, as regards his service and employment, will be regarded as partners. *Swainson v. Northeastern R. Co.*, 3 Exch. Div. 341. There are *dicta* implying the contrary to the effect that persons upon railroad tracks, even by express invitation, may reasonably be expected to avoid danger from trains. *Schreiner v. Great Northern Railway Co.*, 58 L. R. 77 (Minn.).

TRADE-MARKS—TRADE NAMES—RIGHT TO INJUNCTION.—WARREN BROTHERS v. BARBER ASPHALT PAVING CO., 108 NORTHWESTERN 652 (MICH.).—*Held*, that where a city calls for proposals for the construction of "Bitulithic" pavement, and requires the pavement to be made according to certain specifications, a company might be awarded the contract for the work, although another company has habitually used the word "bitulithic" as a name for the particular pavement made by them, and had had this trade name registered and also filed for record as a trade name in the office of the secretary of the state of Michigan. The court says that the injunction must be denied because a trade name does not give one the exclusive right to make or sell a given kind of goods, the trade name being simply to point out the origin or ownership of the article to which it is affixed for the protection of the consumer, and that in cases where the rights to the use of a trade name are invaded the wrong consists in the sale of goods of one manufacturer under the false representation that they are the goods of another.